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August 9, 2017

**Via Electronic Mail**

Brittney N. Campbell, Esq.  
U.S. Department of Justice - Tax Division  
601 D Street N.W.  
Washington, D.C. 20004

Re: Elder, Gaffey & Paine Search Warrant

Dear Brittney:

As you know, federal agents executed a search warrant at the office of Elder, Gaffey & Paine ("EGP") on August 8, 2017. During the execution of the search warrant, the agents seized Electronically Stored Information ("ESI") by creating a mirror image of the EGP server as well as certain employees' computers and thumb drives. The agents also seized certain categories of hard copy documents that were not within the scope of the search warrant.

Given the broad nature of the search, we request that the government confirm that it will institute the appropriate taint procedures to review the ESI to identify only those documents that fall within the scope of the search warrant and segregate the remaining ESI from the prosecution team. Of particular concern is the government's seizure of client files for clients who are not listed in the Search Warrant Attachment and the collection of numerous attorney-client privileged communications and/or documents protected from disclosure by the attorney work product doctrine.

Based on our review to date, we are aware of at least the following categories of privilege documents and communications that should be segregated from the prosecution team:

- Communications between EGP and Dick Gaffey and Collora LLP;
- Communications between EGP employees and partners and William H. Connolly, Esq.;
- Communications between members of the von der Goltz family and/or EGP employees and partners and Baker McKenzie;

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- Communications between members of the von der Goltz family and/or EGP employees and partners and Testa Hurwitz;
- Communications between members of the von der Goltz family and/or EGP employees and partners and Brown Rudnick;
- Communications between members of the von der Goltz family and/or EGP partners and employees and Pierce Attwood;
- Communications between members of the von der Goltz family and/or EGP partners and employees and Mosack Fonseca and/or Ramses Owens;
- Communications between members of the von der Goltz family and/or EGP partners and employees and Owens & Watson;
- Communications between members of the von der Goltz family and/or EGP partners and employees and Marcus Neiman & Rashbaum LLP;
- Communications between members of the von der Goltz family and/or EGP partners and employees and Kostelanetz & Fink, LLP;
- Communications between members of the von der Goltz family and/or EGP partners and employees and Morvillo Abramowitz Grand Iason & Anello PC;
- Communications between EGP partners and employees, von der Goltz family members and the Elmore Patent Law Group PC;
- Communications between EGP partners and employees, von der Goltz family members and Burns & Levinson; and
- Communications between EGP partners and employees, von der Goltz family members and K&L Gates.

Please note that the above list is not intended to be exhaustive and that there may be other privileged communications and documents seized by the government that should be segregated from the prosecution team through the taint process.

In addition, it has come to our attention that the government seized other documents and materials that were clearly outside the scope of the search warrant. These documents include:

- Dick Gaffey's personal tax return folders for the years 2015, 2016 and 2017;
- Dick Gaffey's personal credit card receipts;
- 2016 requests for extension of time to file for all of EGP's clients;

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- 2017 invoices for CoreCo;
- Yellow folder containing bills for CoreCo and GS Management;
- A folder with Quickbooks passwords and instructions for EGP clients;
- Uncashed client checks made payable to EGP;
- Two loose leaf notebooks with signed e-file authorization forms for all of EGP's clients;
- Various documents related to the preparation of the 2016 tax returns for members of the von der Goltz family taken from the offices of Dick Gaffey and Marie Tremarche and the cube assigned to Nancy Hannagan.

Please make arrangements to return these documents as soon as possible.

Finally, we continue to work to make productions of material that may be responsive to the November 8, 2016 and June 1, 2017 Subpoenas (the "Subpoenas"). That production was delayed due to the government's belated request that documents be produced in native format with metadata (the November 8, 2016 subpoena only requested that documents be produced in electronic format). The request was made after we had already produced approximately 4,000 documents.

After the government made its request for metadata and electronic files, we retained an e-discovery consultant to assist with the production. At our direction, DTI collected and uploaded material from EGP's email and client files. We are in the process of reviewing these materials and will begin to make productions on a rolling basis shortly. The external hard drive attached to the EGP server was attached by our e-discovery vendor to allow us to collect documents in a forensically-sound manner and to allow for additional collection of documents, if necessary.

Very truly yours,



William J. Lovett

cc. Sarah Paul, Esq.  
Ann Marie Blaylock, Esq.